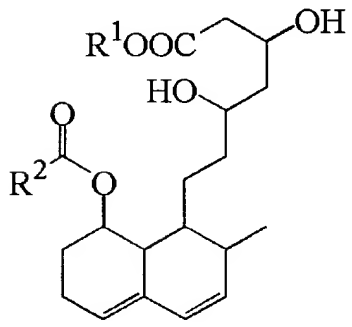
Amendments to the Claims

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Currently Amended) A process for producing a compound (II-a) or a compound (II-b) wherein a microorganism having an activity of producing compound (II-a) or a compound (II-b) from a compound (I-a) or a compound (I-b), selected from the group consisting of those belonging to the genus *Mycobacterium*, *Corynebacterium*, *Brevibacterium*, *Rhodococcus*, *Gordonia*, *Arthrobacter*, *Micrococcus*, *Cellulomonas* and *Sphingomonas* ~~having no ability to sporulate and showing no hyphal growth in a culture broth~~, a culture of said microorganism, or a treated product of said culture is used as an enzyme source, and the process comprises: allowing the compound (I-a) or the compound (I-b) to exist in an aqueous medium; allowing the compound (II-a) or the compound (II-b) to be produced and accumulated in said aqueous medium; and collecting the compound (II-a) or the compound (II-b) from said aqueous medium, and

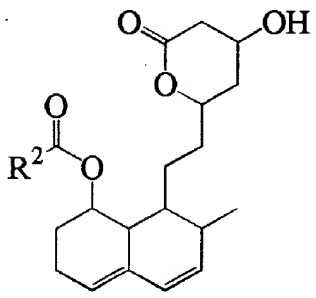
wherein the compound (I-a) is a compound represented by the formula (I-a):



(I-a)

wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal, and R^2 represents a substituted or unsubstituted alkyl, or a substituted or unsubstituted aryl;

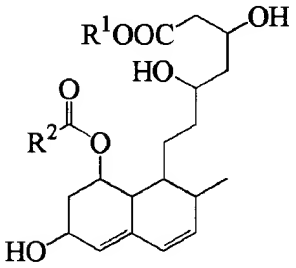
the compound (I-b) is a lactone form of compound (I-a) represented by the formula (I-b):



(I-b)

wherein R^2 has the same definition as the above;

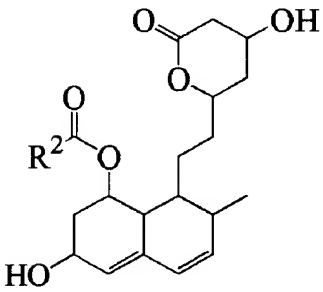
the compound (II-a) is a compound represented by the formula (II-a):



(II-a)

wherein R^1 and R^2 have the same definitions as the above; and

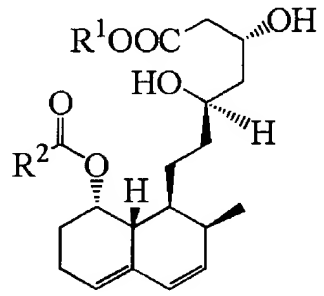
the compound (II-b) is a lactone form of compound (II-a) represented by the formula (II-b):



(II-b)

wherein R^2 has the same definition as the above.

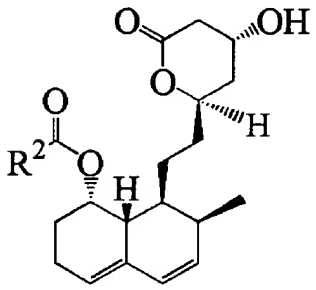
2. (Previously Presented) The process according to claim 1, wherein the compound (I-a) is a compound represented by the formula (III-a):



(III-a)

wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal, and R^2 represents a substituted or unsubstituted alkyl, or a substituted or unsubstituted aryl;

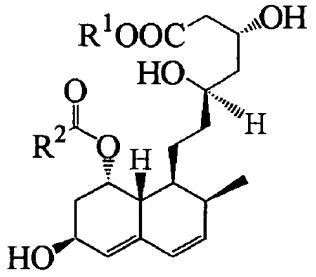
the compound (I-b) is a compound represented by the formula (III-b):



(III-b)

wherein R^2 has the same definition as the above;

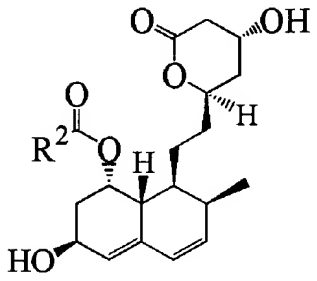
the compound (II-a) is a compound represented by the formula (IV-a):



(IV-a)

wherein R^1 and R^2 have the same definitions as the above; and

the compound (II-b) is a compound represented by the formula (IV-b):

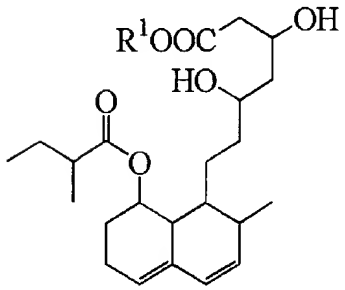


(IV-b)

wherein R^2 has the same definition as the above.

3. (Previously presented) The process according to claim 1, wherein

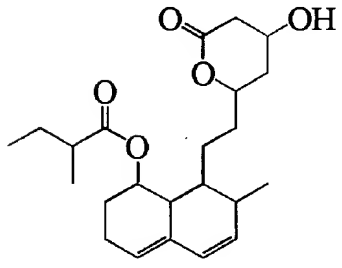
the compound (I-a) is a compound represented by the formula (V-a):



(V-a)

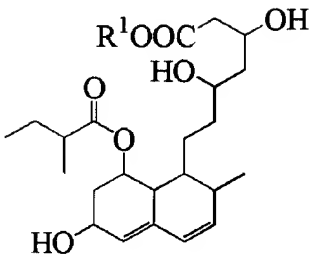
wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal;

the compound (I-b) is a compound represented by the formula (V-b);



(V-b)

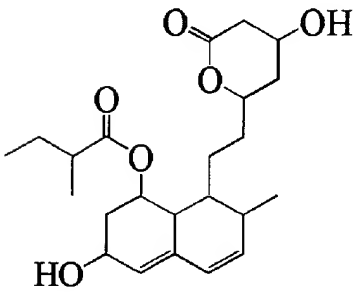
the compound (II-a) is a compound represented by the formula (VI-a):



(VI-a)

wherein R^1 has the same definition as the above; and

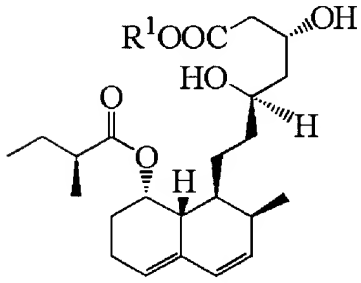
the compound (II-b) is a compound represented by the formula (VI-b):



(VI-b)

4. (Previously Presented) The process according to claim 1, wherein

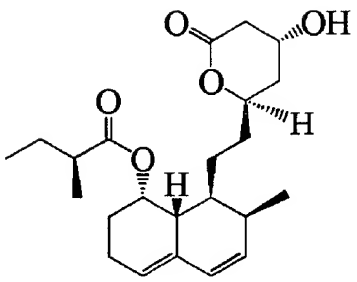
the compound (I-a) is a compound represented by the formula (VII-a:



(VII-a)

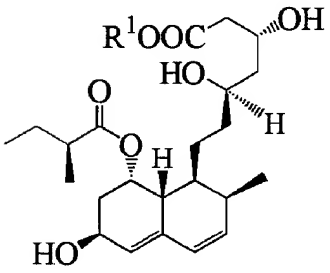
wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal;

the compound (I-b) is a compound represented by the formula (VII-b):



(VII-b)

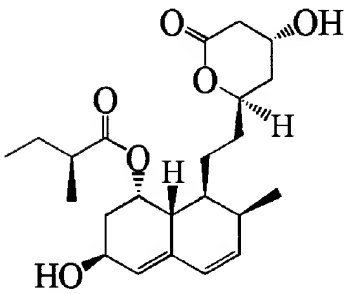
the compound (II-a) is a compound represented by the formula (VIII-a):



(VIII-a)

wherein R^1 has the same definition as the above; and

the compound (II-b) is a compound represented by the formula (VIII-b):



(VIII-b)

5. (Previously Presented) The process according to claim 1, wherein the treated product of the culture of the microorganism is a treated product selected from cultured cells; treated products such as dried cells, freeze-dried cells, cells treated with a surfactant, cells treated with an enzyme, cells treated by ultrasonication, cells treated by mechanical milling, cells treated by solvent; a protein fraction of a cell; and an immobilized products of cells.

6. (Canceled).

7. (Previously Presented) The process according to claim 1, wherein the microorganism is one selected from *Mycobacterium phlei*, *Mycobacterium smegmatis*, *Mycobacterium thermoresistibile*, *Mycobacterium neoaurum*, *Mycobacterium parafortuitum*, *Mycobacterium gilvum*, *Rhodococcus globerulus*, *Rhodococcus equi*, *Rhodococcus erythropolis*, *Rhodococcus rhodochrous*, *Rhodococcus rhodnii*, *Rhodococcus ruber*, *Rhodococcus coprophilus*, *Rhodococcus fascians*, *Gordonia amarae*, *Gordonia bronchialis*, *Gordonia*, *Gordonia aichiensis*, *Gordonia terrae*, *Corynebacterium glutamicum*, *Corynebacterium mycetoides*, *Corynebacterium variabilis*, *Corynebacterium ammoniagenes*, *Arthrobacter crystallopoietes*, *Arthrobacter duodecadis*, *Arthrobacter ramosus*, *Arthrobacter sulfureus*, *Arthrobacter aurescens*, *Arthrobacter citreus*, *Arthrobacter globiformis*, *Brevibacterium linens*, *Brevibacterium iodinum*, *Micrococcus luteus*, *Micrococcus roseus*, *Cellulomonas cellulans*, *Cellulomonas cartae*, *Sphingomonas paucimobilis*, *Sphingomonas adhaesiva*, and *Sphingomonas terrae*.

8. (Currently Amended) The process according to claim 1, wherein the microorganism is one selected from *Mycobacterium phlei* JCM5865, *Mycobacterium smegmatis* JCM5866, *Mycobacterium thermoresistibile* JCM6362, *Mycobacterium neoaurum* JCM6365, *Mycobacterium parafortuitum* JCM6367, *Mycobacterium gilvum* JCM6395, *Rhodococcus globerulus* ATCC25714, *Rhodococcus equi* ATCC21387, *Rhodococcus equi* ATCC7005, *Rhodococcus erythropolis* ATCC4277, *Rhodococcus rhodochrous* ATCC21430, *Rhodococcus rhodochrous* ATCC13808, *Rhodococcus rhodnii* ATCC35071, *Rhodococcus ruber* JCM3205, *Rhodococcus coprophilus* ATCC29080, *Rhodococcus fascians* ATCC12974, *Rhodococcus fascians* ATCC35014, *Gordonia amarae* ATCC27808, *Gordonia rubropertinctus* ATCC14352, *Gordonia bronchialis* ATCC25592, *Gordonia sputi* ATCC29627, *Gordonia aichiensis*

ATCC33611, *Gordonia terrae* ATCC25594, *Corynebacterium glutamicum* ATCC13032, *Corynebacterium glutamicum* ATCC14020, *Corynebacterium glutamicum* ATCC19240, *Corynebacterium mycetoides* ATCC21134, *Corynebacterium variabilis* ATCC15753, *Corynebacterium ammoniagenes* ATCC6872, *Arthrobacter crystallopoietes* ATCC15481, *Arthrobacter duodecadis* ATCC13347, *Arthrobacter ramosus* ATCC13727, *Arthrobacter sulfureus* ATCC19098, *Arthrobacter aurescens* ATCC13344, *Arthrobacter citreus* ATCC11624, *Arthrobacter globiformis* ATCC8010, *Brevibacterium linens* ATCC19391, *Brevibacterium linens* ATCC9172, *Brevibacterium iodinum* IFO3558, *Micrococcus luteus* ATCC4698, *Micrococcus roseus* ATCC186, *Cellulomonas cellulans* ATCC15921, *Cellulomonas cartae* ATCC21681, *Sphingomonas paucimobilis* ATCC29837, and *Sphingomonas adhaesiva* JCM7370~~, and *Sphingomonas terrae* IFO15098~~.

9. (Previously Presented) The process according to claim 1, wherein the microorganism is Rhodococcus rhodochrous, sp. ATCC19067.